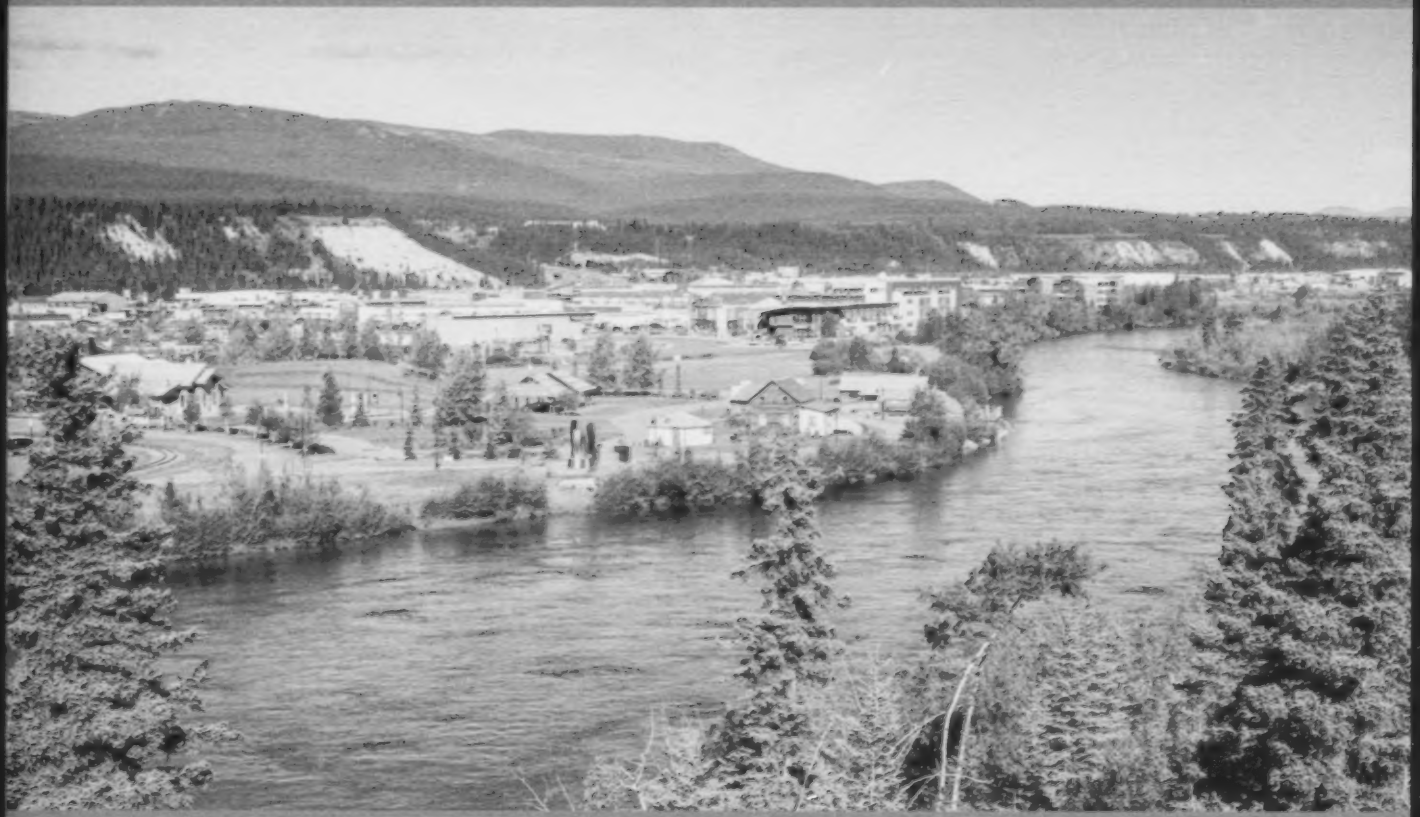
Yukon Heritage Resources Board



Annual Report April 1, 2016 – March 31, 2017

Mandate

Mandates for the Board are set out in the Yukon First Nation Final Agreements, the Yukon's *Historic Resources Act*, and various sections of Yukon First Nation Heritage Acts. Under these pieces of legislation, the mandate of the Yukon Heritage Resources Board is to provide advice on heritage-related issues and make recommendations to Governments regarding management of heritage resources and heritage sites, and to make determinations regarding ownership of heritage resources referred to the Board under sections 13.3.2.1 or 13.3.6 of the Final Agreements.

Guiding Principle

We are committed to providing FAIR, RESPECTFUL, and BALANCED advice, recommendations, and decisions, based on the spirit and intent of the Board's legislated mandates and of the Principles of Reconciliation, as set out by the Truth and Reconciliation Commission of Canada.



Message from the Chair

The 2016–17 year saw the Board enter a stride that set a quick pace for the development of a stronger understanding of its roles and responsibilities through a series of engagements with the Parties to the Yukon First Nation Final Agreements. The existing mandating legislation, identified in the Yukon First Nation Final Agreements and the Yukon's *Historic Resources Act*, was complemented by the passage of First Nation Heritage Acts. The addition of these Acts helped clarify processes regarding outstanding implementation issues, and paved the way for further discussions regarding the management of heritage resources in Yukon.



Photo: Anne Leckie

The Board adopted the Truth and Reconciliation Commission of Canada's Principles of Reconciliation and has committed to embracing the spirit and intent of the Principles and reference the Commission's Calls to Action in our recommendations to Parties, where appropriate.

We also welcomed a new minister of Tourism and Culture in Yukon as well as several new Yukon First Nation Chiefs. We look forward to developing a relationship with them and continuing our work with all of the Parties on issues related to our mandate.

The Board continues to engage the Parties and the public in a meaningful way with an eye toward increasing awareness and understanding of our Yukon heritage landscape. We also participated in training to assist in understanding our decision-making function.

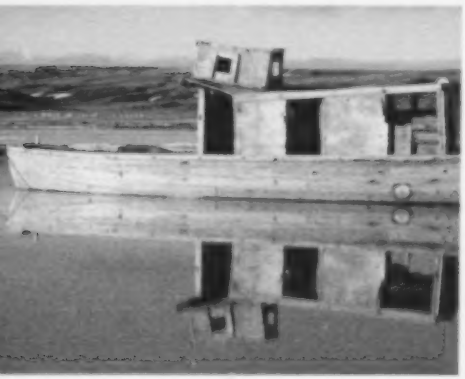
As Chair of the Board, I can only, once again, say what an amazing and humbling experience it is to be part of the YHRB team as we look forward to 2017–18.

A. Leckie

Respectfully submitted,
Anne Leckie, Chair

Mandate

The duties and responsibilities of the Yukon Heritage Resources Board (YHRB) are outlined primarily in Chapters 13 and 10 of the Yukon First Nation Final Agreements, in Part 1 the Yukon's *Historic Resources Act*, and in various sections of Yukon First Nation Heritage Acts. According to its mandates, the Board may make recommendations to the Ministers responsible for heritage and to Yukon First Nations regarding the management of a wide range of heritage resources and heritage sites in the Yukon. The YHRB may also be asked to make determinations related to ownership of some heritage resources, pursuant to sections 13.3.2.1 and 13.3.6 of the Final Agreements.



Herschel Island schooner.
Photo: Government of Yukon

Under the *Historic Resources Act*, the Board is to perform functions that the land claims agreements assign to the YHRB and to advise the Minister with regard to a variety of issues, including the following: designation of historic sites; appropriate policies and guidelines for the designation and management of historic sites; appropriate policies, guidelines and standards for the care and custody of historic objects; making regulations under the Act; use of the Yukon Historic Resources Fund; and any other matter affecting historic resources in the Yukon.

Board Composition

The Board comprises ten members who operate in the public interest on issues related to Yukon heritage. The Council of Yukon First Nations nominates five appointees and the Government of Yukon nominates five, with the concurrence of the Government of Canada for one of these selections. All appointments are made by the Yukon Minister of Tourism and Culture for three-year terms. Appointees represent a wealth of experience and knowledge, as well as a shared passion for Yukon's heritage and culture.

Red Grossinger served on the Board throughout the fiscal year. Members Fran Asp, Ron Chambers, Roger Ellis, John Firth, Anne Leckie, Nancy Pope, Annette Sinclair, Sharon A. Peter, and Testloa Smith were all reappointed to the Board in 2016. Following reappointment, members Anne Leckie and Fran Asp were re-elected by the Board to the positions of Chair and Vice-Chair, respectively.



Board Activities

The mandate of the YHRB is to make recommendations to governments on issues related to the Yukon's heritage resources and sites, and to make determinations regarding ownership of heritage resources referred to the Board under sections 13.3.2.1 and/or 13.3.6 of the Final Agreements. The Board works with governments, organizations, and individuals across the territory and nationally to fulfil its mandate. Board members are involved in a variety of activities, training, and ongoing education that enable them to continue providing informed and relevant recommendations to all Parties to the Yukon First Nation Final Agreements, and to be prepared in the event they are called upon to make determinations related to heritage resource ownership.

During the 2016–17 fiscal year, the Board made recommendations to governments on a variety of issues, including conservation of and planning for historic resources and sites; policies related to museums and cultural centres; funding for and completion of implementation activities; cooperative management of heritage; and distribution of funding through and changes to the Yukon Historic Resources Fund program. The Board worked to increase its profile and that of Yukon heritage through participation in and support for heritage community activities and issues. Board members participated in training, conferences, and heritage community events and presentations to further their understanding of the board's mandate and of heritage issues in and related to the Yukon.

In 2016–17, the YHRB held four regular board meetings in Whitehorse, as well as committee meetings to address a variety of issues, and attended a wide range of heritage-related meetings and events throughout the territory. The Board also completed a new strategic plan.

Engagement with and Recommendations to the Final Agreement Parties

As requested and at the Board's discretion, the Board provides input, information, and recommendations to all Parties to the Yukon First Nation Final Agreements, and to Government of Yukon under its mandate in the Yukon's *Historic Resources Act*.

The YHRB submits input and recommendations on the activities and programs of Yukon Government's Cultural Services Branch, and on management planning processes. The Director of Cultural Services with Government of Yukon's Department of Tourism and Culture acts as liaison to the YHRB and attends board meetings on a regular basis, providing updates on the activities and programs of the Cultural Services



Branch and on implementation of the Final Agreements. The Yukon's Minister of Tourism and Culture is invited to attend board meetings to share information about the Board's mandate, activities, and concerns, as well as discuss a variety of Yukon heritage issues.

The Board continued to receive updates and information on management planning processes for the Conrad and Lansing Post Heritage Sites, and attended related public planning sessions. The Board attended the annual roundtable for museums and cultural centres to learn more about implementation of museums policy, and subsequently made recommendations to Yukon Government about Museums Unit programs and about reviewing and updating the Yukon's Museums Strategy. The YHRB participated in the review and updating of public documents related to nominating sites for Historic Site designation, and made recommendations to Yukon Government related to protection for and interpretation of the Ross River suspension bridge.

The YHRB received updates from the Parties on the finalization and implementation of First Nation Heritage Acts and on development of intergovernmental heritage management agreements, and provided input as requested. The YHRB encouraged the Parties' efforts to develop cooperative heritage management agreements, per section 13.3.8 of the Final Agreements, and to work toward shared definitions for key terms and the manual referenced in section 13.5.3.6.

Representatives of the Board attended and hosted an exhibitor table at the Council of Yukon First Nations' General Assembly, which provided opportunities to share information about the Board's mandate, activities, and membership. The YHRB also attended a variety of heritage and governmental functions hosted and presented by Yukon First Nations.

The Board submitted information requests and received updates from the Government of Canada with regard to heritage management planning for the Keno Hill mining district.

Throughout the fiscal year, the Board continued communication with the Parties to provide further clarity on its decision-making mandate.

The YHRB welcomed guests The Honourable Jeannie Dendys, the Yukon Minister of Tourism and Culture, and The Honourable Larry Bagnell, Yukon's Member of Parliament, at board meetings this year.



The Board formally adopted the Truth and Reconciliation Commission of Canada's Principles of Reconciliation in making recommendations, and will refer to the Principles and the Calls to Action in its recommendations and correspondence, as applicable.

The YHRB's Decision-Making Mandate

YHRB members continue to pursue specialized training to ensure that they are prepared to undertake the decision-making responsibilities set out in sections 13.3.2.1 and 13.3.6 of the Final Agreements. In 2016–17, the YHRB also continued discussions with the Parties to clarify its mandate and responsibilities under these sections and access to related funding.

Board Member Training

Board members attended a variety of training opportunities, conferences, community events, and presentations aimed at broadening their knowledge and competencies and keeping current with heritage community developments. The Board continued to focus on training in the four priority areas identified in the Umbrella Final Agreement Implementation Plan, including board procedures and functions, YHRB mandate, provisions of the Umbrella Final Agreement, and cross-cultural orientation and education.



The Moosehide Gathering, 2016.
Photo: Testloa Smith

In 2016–17, the Board focused its training specifically on better understanding and being better prepared to carry out its mandates under various pieces of legislation. Training included general-audience courses in administrative justice and understanding legislation, as well as training specific to the Board's responsibilities and procedures related to its decision-making function under sections 13.3.2.1 and 13.3.6 of the Final Agreements, and to the implications of new heritage legislation. A Board representative also participated in a conference focusing on national and international issues related to repatriation.

Board members participated in a forum on the history and current challenges of the implementation work of UFA Boards and Committees. As part of training related to the Board's mandate, YHRB members



also participated in and shared updates on a wide range of heritage-related events over the course of the year. Board members and staff continued to work together to identify and coordinate additional training related to the YHRB's mandate.

Engagement in the Heritage Community and Public Activities

The Board continued its efforts to increase public awareness about Yukon heritage issues and the profile of heritage in the territory through outreach, partnering, and participation in numerous heritage community and public activities. Public events, conferences, and symposia provided numerous opportunities to share more information about the Board's mandate, activities, and membership, and to hear from the public and governments about their issues and concerns.



The annual Yukon/Stikine Heritage Fair, at the Yukon Transportation Museum in Whitehorse, May 2016. Photo: Bruce Barnett

The YHRB distributed a variety of informational and promotional materials and updated its website to provide the Parties and the public with greater access to information about the Board's mandate and activities. The Board's 2015–16 Annual Report was distributed to over 130 governments, organizations, institutions, and individuals.

In July of 2016, Board members participated in Moosehide Gathering, hosted by Tr'ondëk Hwëch'in. The well-attended event included workshops, feasts, performances, demonstrations, and an enjoyable weekend with a sense of community at Moosehide.

The YHRB continues to participate in the exceptional Yukon/Stikine Heritage Fair, working with the organizing committee throughout the year, sponsoring participant gifts, and assisting with judging and events the day of the fair.

The YHRB tracks regional and national heritage issues through its membership in YHMA and the Yukon Council of Archives, as well as updates from individuals and organizations involved in various aspects of Yukon heritage. The Board continues to follow national heritage news through its membership with the National Trust for Canada and the Canadian Museums Association. A Board representative attended the National Trust's 2016 conference and participated in symposia, discussions, and sessions about heritage



in regional, national, and international contexts. Throughout the year, the Board invites individuals and organizations to present at meetings on various heritage-related topics.

Board Operations

During the fiscal year, the YHRB met all the reporting and financial requirements of its Transfer Payment Funding Agreement. The Board initiated and completed development of its new strategic plan, which will guide activities and budgeting into 2021. Throughout the year, YHRB undertook activities and training in order to meet the goals and objectives outlined in this strategic planning document, with a focus on engagement with the Parties, mandate-specific training, and understanding the role of the Truth and Reconciliation Commission of Canada Calls to Action and Principles of Reconciliation. The Board continued to update its policies and procedures to streamline internal operations, provide guidance for Board members and staff, facilitate communications, and align activities with YHRB's mandate.

Yukon Historic and Heritage Sites

The Yukon's *Historic Resources Act* and the Yukon First Nation Final Agreements provide for the recognition and protection of Yukon's historic and heritage sites. The Act defines an historic site as "a location at which is found a work or assembly of works of human endeavour or of nature that is of value for its archaeological, palaeontological, prehistoric, historic, scientific or aesthetic features." Designation under the Act is meant for sites that are important to the history of the Yukon as a whole. Anyone in the Yukon can nominate a site for territorial designation under the Act. Individual First Nation Final Agreements also set out specific heritage sites for designation.

Nominations for historic site designation are received by the Department of Tourism and Culture on behalf of the Minister responsible for Heritage, reviewed by the Historic Sites Unit, and submitted to YHRB for evaluation and recommendation to the Minister. The Board evaluates a site using criteria specific to the category of the nominated site, including built, archaeological, palaeontological, and landscape sites. When recommending a site for designation, the Board also makes recommendations on future management of the site.



Yukon Historic Resources Fund

The YHRB, in cooperation with the Government of Yukon, reviews and determines the eligibility of applications to the Yukon Historic Resources Fund (YHRF) program on an annual basis. The Board evaluates eligible applications and recommends projects for funding. In 2016, $17,000 was made available for these projects through interest generated by the fund and supplemental support from the Government of Yukon's Department of Tourism and Culture.

In 2016, the Board recommended that the Yukon Minister of Tourism and Culture approve two applications to the YHRF program for funding. The following projects were funded, per the Board's recommendation:

1. First Nation of Nacho Nyak Dun: Mayo Legion Building – Documenting our Memories
   Funding: $7,400
2. Dusk'a Head Start Family Learning Centre: Southern Tutchone Literacy: Voices of Our Ancestors
   Funding: $9,600

The Board also helped review and make recommendations on several changes to administration of the YHRF program.



Directions for the Future

In the coming year, the Board looks forward to continued engagement with the Parties to the Final Agreements, participation in the heritage community, and further training related to its mandate and Yukon heritage.

The Board will continue to consider and make recommendations on the following:

- the designation and management of historic and heritage sites, parks, and other special management areas;
- updating and implementation of heritage-related legislation and regulations;
- implementation of the Final Agreements;
- the development and implementation of cooperative heritage management agreements, per section 13.3.8 of the Final Agreements;
- the objectives, policies, programs of the Yukon's Cultural Services Branch;
- the Yukon Historic Resources Fund program;
- regulations developed pursuant to the Yukon's *Historic Resources Act*; and
- other issues related to Yukon heritage, as requested by the Parties or on the Board's initiative.



YHRB member Roger Ellis at the Moosehide Gathering, 2016. Photo: Testloa Smith

YHRB will continue to participate in activities intended to assist the board in its efforts to stay informed about heritage issues in the Yukon and continue providing informed and relevant recommendations to the Parties. Board members will pursue training related to Yukon land claims history, settlements, and implementation; cross-cultural communication and the incorporation of traditional knowledge in Board recommendations; and the YHRB's mandate.



The Board will invite guests and speakers to meetings to provide necessary training and information about the activities of governments, communities, and heritage organizations. In the next year, the Board will continue its focus on enhancing communications and engagement with all the Final Agreement Parties, and will seek to meet and communicate regularly with governments, organizations, and individuals about a variety of heritage issues and about the YHRB's activities.

The Board continues to support increased public awareness and recognition of the importance of heritage within Yukon's community as a whole. In keeping with this goal, the Board will strive to raise its profile and that of heritage issues by partnering with governments, heritage organizations, and the public on heritage issues important to Yukon people; attending heritage functions; participating in public gatherings and activities of the Parties; and conducting outreach activities. The Board will continue to co-sponsor and participate in the Heritage Fairs program in an effort to foster appreciation for Yukon heritage.

The YHRB will encourage the Parties to continue discussions, research, consultation, and development of agreements to facilitate appropriate management of heritage resources within the framework of the Final Agreements.

Management responsibility statement

The management of Yukon Heritage Resources Board ("the Board") is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian generally accepted accounting principles. The financial statements are considered by management to present fairly the Board's financial position and results of operations.

The Board, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that management assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Chartered Professional Accountants, the Board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.

Board member

September 11, 2017

M. McKay & Associates Ltd.
Chartered Professional Accountants

201-208A Main Street
Whitehorse, YT Y1A 2A9
Tel: (867) 633-5434
Fax: (867) 633-5440

Independent auditor's report

To the Members of Yukon Heritage Resources Board
We have audited the accompanying financial statements of Yukon Heritage Resources Board, which comprise the statement of financial position as at March 31, 2017, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Heritage Resources Board as at March 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

M. McKay & Associates Ltd.
Chartered Professional Accountants

Whitehorse, Yukon
September 11, 2017

Statement of operations

For the year ended March 31, 2017

	2017	2016
Revenues		
Government of Yukon	**$ 220,207**	$ 215,944
Interest income	**268**	364
Miscellaneous income	**82**	94
	220,557	216,402
Expenses		
Wages and benefits	**91,338**	85,048
Honoraria	**34,050**	33,350
Travel and per diem	**20,097**	20,229
Professional services	**15,816**	17,344
Special projects	**15,538**	8,419
Rent	**14,760**	14,760
Accommodations	**10,063**	8,224
Training	**7,471**	8,439
Advertising and promotion	**5,810**	1,946
Meals and incidentals	**4,893**	4,680
Office	**4,101**	1,031
Telephone and internet	**4,088**	3,261
Insurance	**3,748**	3,498
Office equipment	**3,736**	—
Postage and photocopy	**1,066**	449
Janitorial	**923**	1,018
Bank charges	**529**	538
Meeting expense	**381**	303
Memberships	**373**	368
	238,781	212,905
(Deficiency) excess of revenues over expenses	**$(18,224)**	$ 3,497

See accompanying notes to the financial statements

Statement of financial position

March 31, 2017

Assets

	2017	2016
Current		
Cash	$ 59,454	$ 56,837
Federal government remittances	6,665	4,805
Prepaid expenses	5,028	5,165
Restricted cash (note 3)	17,825	14,399
	88,972	81,206
Capital assets (note 4)	5,786	2,050
	$ 94,758	$ 83,256

Liabilities

Current		
Accounts payable and accrued liabilities	$ 40,911	$ 13,367
Payroll taxes payable	3,848	3,785
Wages payable	15,280	16,897
	60,039	34,049

Net assets

Net assets	34,719	49,207
	$ 94,758	$ 83,256

Approved on behalf of the Board:

Member

Member

Statement of changes in net assets

For the year ended March 31, 2017

	Unrestricted Surplus	Investment in Capital Assets	Accumulated Surplus to 2014	**Total 2017**	Total 2016
Balance, beginning of year	$ 31,619	$ 2,050	$ 15,538	**$ 49,207**	$ 45,710
Deficiency (excess) of revenues over expenses	(2,686)	—	(15,538)	**(18,224)**	3,497
Capital asset additions	—	3,736	—	**3,736**	—
Balance, end of year	**$ 28,933**	**$ 5,786**	**$ —**	**$ 34,719**	**$ 49,207**

Statement of cash flows

For the year ended March 31, 2017

	2017	2016
Operating activities		
Cash receipts from Yukon Government	**$ 220,207**	$ 215,944
Interest income earned	**268**	364
Miscellaneous income received	**82**	94
Cash paid to suppliers, board members and staff	**(214,514)**	(223,089)
Net (increase) decrease in cash	**6,043**	(6,687)
Cash, beginning of year	**71,236**	77,923
Cash, end of year	**$ 77,279**	$ 71,236
Cash consists of:		
Cash	**$ 59,454**	$ 56,837
Restricted cash	**17,825**	14,399
	$ 77,279	$ 71,236

See accompanying notes to the financial statements

Notes to the financial statements

March 31, 2017

1. Nature of operations

Yukon Heritage Resources Board was established in March 1995 under the terms of the Umbrella Final Agreement and the enabling settlement legislation, to make recommendations to federal and territorial ministers responsible for heritage and to each Yukon First Nation regarding the management of Yukon heritage resources and First Nation heritage resources. The Board is exempt from taxation under Section 149(1)(l) of the *Income Tax Act*.

2. Significant accounting policies

The Board follows Canadian accounting standards for not-for-profit organizations.

a. Revenue recognition

The Board follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

b. Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

c. Financial instruments

The Board's financial instruments consist of cash, restricted cash, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted it is management's opinion that the Board is not exposed to significant interest, currency or credit risks.

d. Capital Assets

The Board expenses its capital assets. During the current year, there was a capital asset addition of $3,736.33 and there were no expenditures or disposals (2016 — $0 additions, $0 disposals). The capital asset cost is also recorded as an asset, with equal amounts credited to investment in capital assets. Disposals are recorded as a reduction to both the capital asset account and the investment in capital assets account. Capital assets are not amortized.

3. Restricted cash

The Board has restricted cash to cover the accrued liability for severance pay and special leave, for staff.

	2017	2016
Severance	$ 11,883	$ 10,285
Special leave	5,942	4,114
	$ 17,825	$ 14,399

Notes to the financial statements

March 31, 2017

4. Capital assets

	Cost	Accumulated amortization	2017 Net	2016 Net
Office equipment	$ 5,786	$ —	$ 5,786	$ 2,050

5. Lease commitment

The Board entered a five-year lease agreement for a monthly rental of $1,200 ($14,400 per year) plus GST. The lease ends December 31, 2020.

6. Financial instruments

Financial instruments include bank deposits, accounts receivable and accounts payable. The board is exposed to interest risk from changing market interest rates on bank deposits. The board is also exposed to credit risk in the event of non-performance of accounts receivable, and credit risk from maintaining all of its cash in one bank.

a. Credit risk

The Board does have credit risk in federal government remittances of $6,665 (2016 – $4,805). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board has little credit risk as their receivables are primarily from large senior levels of government.

7. Economic dependence

The board is dependent upon the Yukon Government for continued financial support. The Board may retain up to 15% of the Government of Yukon funding in any one year, for use in subsequent fiscal years. See schedule A and B.

8. Contingent liability

Funding not spent for puposes described in the Transfer Payment Funding Agreement are subject to review and may be refundable to the Yukon Government.

9. Supplementary information

The attached Schedules A and B are not required under Canadian accounting standards for not-for-profit organizations. The audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The amounts are based on the information provided by management and no assurance is placed on the individual program revenue and expenditure allocations.

Revenues, expenses and surplus

Supplementary Schedule A

For the year ended March 31, 2017

	2017	2016
Revenues		
Government of Yukon	$ 220,207	$ 215,944
Interest income	268	364
Miscellaneous income	82	94
	220,557	216,402
Expenses		
Wages and benefits	91,338	85,048
Honoraria	34,050	33,350
Travel and per diem	20,097	20,229
Professional services	15,816	17,344
Rent	14,760	14,760
Accommodations	10,063	8,224
Training	7,471	8,439
Advertising and promotion	5,810	1,946
Meals and incidentals	4,893	4,680
Office	4,101	1,031
Telephone and internet	4,088	3,261
Insurance	3,748	3,498
Office equipment	3,736	—
Postage and photocopy	1,066	449
Janitorial	923	1,018
Bank charges	529	538
Meeting expense	381	303
Memberships	373	368
	223,224	204,486
Excess (deficiency) of revenues over expenses	(2,686)	11,916
Surplus, beginning of year	31,619	19,703
For allowable surplus calculation	28,933	31,619
Less repayable to funder	—	—
Surplus, end of year	$ 28,933	$ 31,619

Revenues, expenses and surplus

For the year ended March 31, 2017

Allowable Surplus Calculation, Schedule A

Surplus calculated above	$ 28,933
less 15% of current year funding	(33,031)
Repayable to funder	$ Nil

Supplementary Schedule B

	2017	2016
Revenue	$ —	$ —
	$ —	$ —
Expenses		
Special projects	**15,538**	8,419
	15,538	8,419
Excess (deficiencies) of revenues over expenses	**(15,538)**	(8,419)
Surplus, beginning of year	**15,538**	23,957
Surplus, end of year	$ —	$ 15,538

Yukon's territorially designated historic sites

Carcross	Caribou Hotel
Dawson City	Dawson City Telegraph Office
	Yukon Sawmill Company Office
Fort Selkirk	Fort Selkirk
Lake Laberge	*A.J. Goddard* shipwreck
Mayo	Mabel Mcintyre House
	Mayo Legion Hall
Watson Lake	Watson Lake Sign Post Forest
Whitehorse	Old Log Church and Rectory

Listings of Yukon's historic places that have been designated as historically significant on a municipal, territorial or national level can be found at the Yukon Register of Historic Places (http://register.yukonhistoricplaces.ca).

Header photos:

Page 1. Councillor Jessie Dawson of the Kwanlin Dün First Nation, Rt. Rev. Larry Robertson, Whitehorse Mayor Dan Curtis, Minister of Culture Elaine Taylor, YHRB Chair Anne Leckie, and YCHS President Linda Thistle at designation ceremony for the Old Log Church and Rectory, 2015. Photo: Government of Yukon

Page 2. Toboggan from Tetl'ámān. Photo: Government of Yukon

Page 3. Keno Hill building. Photo: Government of Yukon

Page 4. Anglican Rectory, Fort Selkirk, in winter. Photo: YHRB

Page 5. Dredge on Sulphur Creek. Photo: YHRB

Page 6. White Pass & Yukon Route station, Carcross. Photo: YHRB

Page 7. Forty Mile, Fort Cudahy and Fort Constantine Historic Site. Photo: Government of Yukon

Page 8. Mammoth bone and bison skull. Photo: Ruth Gotthardt

Page 9. The historic Ross River suspension bridge. Photo: Government of Yukon

Page 10. Heritage designation ceremony, Caribou Hotel, Carcross. Photo: Government of Yukon

Yukon Heritage Resources Board
P.O. Box 31115, Whitehorse, YT Y1A 5P7
phone 867-668-7150
fax 867-668-7155
e-mail yhrb@northwestel.net
web www.yhrb.ca



Front cover: Shipyards Park, Whitehorse, 2017. YHRB photo.

Back cover: The Whitehorse shipyards, circa 1901; four sternwheelers (*Columbian*, *Bonanza King*, *Selkirk* and *Casca*) are in the water and nine more are visible. Yukon Archives, E.J. Hamacher fonds (Margaret and Rolf Hougen collection), 2002/118 #95